

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Allan & Catharina Guttman
DOCKET NO.: 05-02137.001-R-1
PARCEL NO.: 10-06-100-008-000

The parties of record before the Property Tax Appeal Board are Allan and Catharina Guttman, the appellants; and the Monroe County Board of Review.

The subject property consists of a one and one-half story single family dwelling with 1,466 square feet of ground area. The subject dwelling has a frame and brick exterior, one fireplace, central air conditioning, a full basement and a two-car attached garage. The dwelling was constructed in 1994. The improvements are located on a five acre parcel in Waterloo, Monroe County.

The appellant, Allan Guttman, appeared before the Property Tax Appeal Board contending inequity in the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted assessment information and descriptions on three comparable properties that were located in Valmeyer. The comparables were described by the appellant as one and on-half story single family dwellings that ranged in size from 1,254 to 1,924 square feet of ground area. Each of the comparables was constructed in 1995. Each comparable had a full basement, central air conditioning, one or two fireplaces and an attached garage that ranged in size from 504 to 576 square feet. In comparing the properties to the subject the appellant used the market values of the properties taken from their respective property record cards rather than comparing assessments. The appellant adjusted the comparables to be reflective of the subject property and concluded they had an adjusted range from \$115.61 to \$133.98 per square foot. The property record cards disclosed the comparable dwellings had replacement costs new (RCN) ranging from \$130,800 to \$246,600 or from \$91.85 to \$128.17 per square foot of ground floor area. The appellant also questioned why various miscellaneous items on the subject's property record card had changed in value or description. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	13,330
IMPR.:	\$	68,780
TOTAL:	\$	82,110

Subject only to the State multiplier as applicable.

subject property had an improvement assessment of \$70,050, which reflects a market value of approximately \$210,150 or \$143.35 per square foot. Based on this data the appellant requested the subject's improvement assessment be reduced to \$60,565, which reflects a market value of \$123.94 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$83,380 was disclosed. The subject property had an improvement assessment of \$70,050 or \$47.78 per square foot of ground area. Appearing on behalf of the board of review was board member Eleanor Garcia. The board of review submitted an assessment analysis using the same three comparables utilized by the appellants. The analysis was prepared by board of review chairman Glenn Grosse, who was not able to be present at the hearing. Ms. Garcia indicated that she could not add anything by way of explanation to the written statement. In his written submission Mr. Grosse explained that he used the appellant's equity comparables and made adjustments for differences between the comparables and the subject using the property record cards and the Illinois Real Property Appraisal Manual. He also noted the largest difference was the neighborhood factor applied to the subject of 120 compared to the appellants' equity comparables' neighborhood factor of 108. Grosse's analysis indicated the comparables had adjusted prices per square foot ranging from \$163.69 to \$186.70, including land, with an average of \$176.32 per square foot. He noted that the board of review had reduced the subject's total assessment to \$83,380, which reflects a market value of \$250,140 or \$170.62 per square foot, land included. The board of review requested confirmation of the assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

Both parties utilize the same three comparables in their respective analyses. The comparables were similar to the subject in age, design and features. The primary differences were in

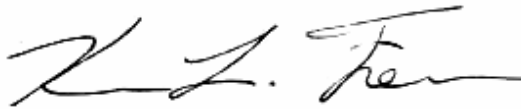
size and in location with the comparables being located in Valmeyer. Reviewing the property record cards submitted by the parties disclosed that comparables one and three had a value for the home and miscellaneous features of \$246,600 and \$159,950 or \$128.17 and \$127.55 per square foot, respectively. The property record card for comparable number two had a "Value by Override" of \$167,640, including land. The dwelling building had a value of \$130,800 or \$91.85 per square foot. There was no explanation given for the override. Excluding the override, comparable number two had a building and miscellaneous value of \$176,300 or \$123.81 per square foot. These three comparables had unit values ranging from \$123.81 to \$128.17 per square foot. The subject property had an improvement assessment of \$70,050, reflecting a market value of approximately \$210,150 or \$143.35 per square foot of living area. The subject's improvement assessment is above the range established by the comparables. The Board finds that a portion of the disparity in assessments is due to differences between the subject and the comparables in location and reflected in the respective neighborhood codes that must be considered.

For these reasons the Board finds the assessment of the subject property as established by the board of review is incorrect and a reduction is warranted based on assessment uniformity.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.